

**Exhibit C**

Proof of Claim No. 2666

Fill in this information to identify the case:

Debtor The McClatchy Company

United States Bankruptcy Court for the: Southern District of New York  
(State)

Case number 20-10418

Official Form 410  
Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Pension Benefit Guaranty Corporation</u> Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	<b>Where should notices to the creditor be sent?</b>  <u>Pension Benefit Guaranty Corporation</u> <u>1200 K Street, N.W.</u> <u>Suite 340</u> <u>Washington, DC 20005</u>  Contact phone <u>202-229-6607</u> Contact email <u>manbeck.emily@pbgc.gov</u>	<b>Where should payments to the creditor be sent? (if different)</b>   Contact phone _____ Contact email _____  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>1876</u> Filed on <u>07/08/2020</u> MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	



**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____
7. How much is the claim? \$ <u>126,001,676.00</u>	Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  <u>Please see attached Statement in Support.</u>
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature or property:</b> <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of property:</b> \$ _____ <b>Amount of the claim that is secured:</b> \$ _____ <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate</b> (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ \_\_\_\_\_

☐ Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ \_\_\_\_\_

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ \_\_\_\_\_

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 10/22/2020  
MM / DD / YYYY

/s/Erika E. Barnes  
Signature

Print the name of the person who is completing and signing this claim:

Name Erika E. Barnes  
First name Middle name Last name

Title Assistant General Counsel

Company Pension Benefit Guaranty Corporation  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address \_\_\_\_\_

Contact phone \_\_\_\_\_ Email \_\_\_\_\_



For phone assistance: Domestic (866) 810-6898 | International (424) 236-7215

<b>Debtor:</b> 20-10418 - The McClatchy Company <b>District:</b> Southern District of New York, New York Division		
<b>Creditor:</b> Pension Benefit Guaranty Corporation 1200 K Street, N.W. Suite 340 Washington, DC, 20005 <b>Phone:</b> 202-229-6607 <b>Phone 2:</b> <b>Fax:</b> 202-326-4138 <b>Email:</b> manbeck.emily@pbgc.gov	<b>Has Supporting Documentation:</b> Yes, supporting documentation successfully uploaded <b>Related Document Statement:</b>	
	<b>Has Related Claim:</b> No <b>Related Claim Filed By:</b>	
	<b>Filing Party:</b> Authorized agent	
<b>Other Names Used with Debtor:</b>	<b>Amends Claim:</b> Yes - 1876, 07/08/2020 <b>Acquired Claim:</b> No	
<b>Basis of Claim:</b> Please see attached Statement in Support.	<b>Last 4 Digits:</b> No	<b>Uniform Claim Identifier:</b>
<b>Total Amount of Claim:</b> 126,001,676.00	<b>Includes Interest or Charges:</b> No	
<b>Has Priority Claim:</b> No	<b>Priority Under:</b>	
<b>Has Secured Claim:</b> No <b>Amount of 503(b)(9):</b> No <b>Based on Lease:</b> No <b>Subject to Right of Setoff:</b> No	<b>Nature of Secured Amount:</b> <b>Value of Property:</b> <b>Annual Interest Rate:</b> <b>Arrearage Amount:</b> <b>Basis for Perfection:</b> <b>Amount Unsecured:</b>	
<b>Submitted By:</b> Erika E. Barnes on 22-Oct-2020 2:01:16 p.m. Eastern Time <b>Title:</b> Assistant General Counsel <b>Company:</b> Pension Benefit Guaranty Corporation		

United States Bankruptcy Court for the Southern District of New York

Indicate Debtor against which you assert a claim by checking the appropriate box below. **(Check only one Debtor per claim form.)**

<input checked="" type="checkbox"/> The McClatchy Company (Case No. 20-10418)	<input type="checkbox"/> Macon Telegraph Publishing Company (Case No. 20-10436)	<input type="checkbox"/> Oak Street Redevelopment Corporation (Case No. 20-10888)
<input type="checkbox"/> Aboard Publishing, Inc. (Case No. 20-10419)	<input type="checkbox"/> Mail Advertising Corporation (Case No. 20-10437)	<input type="checkbox"/> Olympian Publishing, LLC (Case No. 20-10455)
<input type="checkbox"/> Bellingham Herald Publishing, LLC (Case No. 20-10420)	<input type="checkbox"/> McClatchy Big Valley, Inc. (Case No. 20-10438)	<input type="checkbox"/> Olympic-Cascade Publishing, Inc. (Case No. 20-10456)
<input type="checkbox"/> Belton Publishing Company, Inc. (Case No. 20-10421)	<input type="checkbox"/> McClatchy Interactive LLC (Case No. 20-10439)	<input type="checkbox"/> Pacific Northwest Publishing Company, Inc. (Case No. 20-10457)
<input type="checkbox"/> Biscayne Bay Publishing, Inc. (Case No. 20-10422)	<input type="checkbox"/> McClatchy Interactive West (Case No. 20-10440)	<input type="checkbox"/> Quad County Publishing, Inc. (Case No. 20-10458)
<input type="checkbox"/> Cass County Publishing Company (Case No. 20-10423)	<input type="checkbox"/> McClatchy International Inc. (Case No. 20-10441)	<input type="checkbox"/> San Luis Obispo Tribune, LLC (Case No. 20-10459)
<input type="checkbox"/> Columbus-Ledger Enquirer, Inc. (Case No. 20-10424)	<input type="checkbox"/> McClatchy Investment Company (Case No. 20-10442)	<input type="checkbox"/> Star-Telegram, Inc. (Case No. 20-10460)
<input type="checkbox"/> Cypress Media, Inc. (Case No. 20-10417)	<input type="checkbox"/> McClatchy Management Services, Inc. (Case No. 20-10443)	<input type="checkbox"/> Tacoma News, Inc. (Case No. 20-10461)
<input type="checkbox"/> Cypress Media, LLC (Case No. 20-10425)	<input type="checkbox"/> McClatchy News Services, Inc. (Case No. 20-10445)	<input type="checkbox"/> The Bradenton Herald, Inc. (Case No. 20-10462)
<input type="checkbox"/> East Coast Newspapers, Inc. (Case No. 20-10426)	<input type="checkbox"/> McClatchy Newspapers, Inc. (Case No. 20-10444)	<input type="checkbox"/> The Charlotte Observer Publishing Company (Case No. 20-10463)
<input type="checkbox"/> El Dorado Newspapers (Case No. 20-10427)	<input type="checkbox"/> McClatchy Property, Inc. (Case No. 20-10446)	<input type="checkbox"/> The News & Observer Publishing Co. (Case No. 20-10464)
<input type="checkbox"/> Gulf Publishing Company, Inc. (Case No. 20-10428)	<input type="checkbox"/> McClatchy Resources, Inc. (Case No. 20-10447)	<input type="checkbox"/> The State Media Company (Case No. 20-10465)
<input type="checkbox"/> Herald Custom Publishing of Mexico, S. de R.L. de C.V. (Case No. 20-10429)	<input type="checkbox"/> McClatchy Shared Services, Inc. (Case No. 20-10448)	<input type="checkbox"/> The Sun Publishing Company, Inc. (Case No. 20-10466)
<input type="checkbox"/> HLB Newspapers, Inc. (Case No. 20-10430)	<input type="checkbox"/> McClatchy U.S.A., Inc. (Case No. 20-10449)	<input type="checkbox"/> Tribune Newsprint Company (Case No. 20-10467)
<input type="checkbox"/> Idaho Statesman Publishing, LLC (Case No. 20-10431)	<input type="checkbox"/> Miami Herald Media Company (Case No. 20-10450)	<input type="checkbox"/> Tru Measure, LLC (Case No. 20-10468)
<input type="checkbox"/> Keltatim Publishing Company, Inc. (Case No. 20-10432)	<input type="checkbox"/> N & O Holdings, Inc. (Case No. 20-10451)	<input type="checkbox"/> Wichita Eagle and Beacon Publishing Company, Inc. (Case No. 20-10469)
<input type="checkbox"/> Keynoter Publishing Company, Inc. (Case No. 20-10433)	<input type="checkbox"/> Newsprint Ventures, Inc. (Case No. 20-10452)	<input type="checkbox"/> Wingate Paper Company (Case No. 20-10470)
<input type="checkbox"/> Lee's Summit Journal, Incorporated (Case No. 20-10434)	<input type="checkbox"/> Nittany Printing and Publishing Company (Case No. 20-10453)	
<input type="checkbox"/> Lexington H-L Services, Inc. (Case No. 20-10435)	<input type="checkbox"/> Nor-Tex Publishing, Inc. (Case No. 20-10454)	

## Official Form 410 Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Other than a claim under 11 U.S.C. § 503(b)(9), this form should not be used to make a claim for an administrative expense arising after the commencement of the case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed.

### Part 1: Identify the Claim

1. <b>Who is the current creditor?</b>	Pension Benefit Guaranty Corporation Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. <b>Has this claim been acquired from someone else?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. <b>Where should notices and payments to the creditor be sent?</b>  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b> Emily E. Manbeck Name 1200 K Street, N.W. Number Street Washington DC 20005 City State ZIP Code U.S.A. Country Contact phone (202) 229-6607 Contact email manbeck.emily@pbgc.gov  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b> Name Number Street City State ZIP Code Country Contact phone _____ Contact email _____
4. <b>Does this claim amend one already filed?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) 1876 Filed on 07/08/2020 MM / DD / YYYY	
5. <b>Do you know if anyone else has filed a proof of claim for this claim?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

6. Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____ _
7. How much is the claim? \$ 126,001,676.00	Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  See summary page.
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of property:</b> \$ _____ <b>Amount of the claim that is secured:</b> \$ _____ <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate</b> (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ \_\_\_\_\_

☐ Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ \_\_\_\_\_

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies. \$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ \_\_\_\_\_

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☐ I am the creditor.
- ☒ I am the creditor's attorney or authorized agent.
- ☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- ☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 10/22/2020  
MM / DD / YYYY

/s/ Erika E. Barnes  
Signature

Print the name of the person who is completing and signing this claim:

Name	Erika	E.	Barnes
	First name	Middle name	Last name
Title	Assistant General Counsel		
Company	Pension Benefit Guaranty Corporation		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	1200 K Street, N.W.		
	Number	Street	
	Washington	DC	20005 U.S.A.
	City	State	ZIP Code Country
Contact phone	(202) 229-3460		Email <u>barnes.erika@pbgc.gov</u>



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	Chapter 11
	)	
JCK Legacy Company, et al.,	)	Case No. 20-10418
	)	
Debtor.	)	

**STATEMENT OF THE PENSION BENEFIT GUARANTY CORPORATION  
IN SUPPORT OF ITS AMENDED CLAIM FOR MINIMUM FUNDING  
CONTRIBUTIONS DUE TO THE PENSION PLAN**

The Pension Benefit Guaranty Corporation (“PBGC”), on behalf of The McClatchy Company Retirement Plan (the “Pension Plan”), hereby submits its Statement in Support of its amended claim for minimum funding contributions that are due to the Pension Plan, against The McClatchy Company (“Debtor”) and each of the other Debtors, stating:

1. PBGC is a wholly-owned United States government corporation, and an agency of the United States, that administers the defined benefit pension plan termination insurance program under Title IV of the Employee Retirement Income Security Act of 1974, *as amended*, 29 U.S.C. §§ 1301-1461 (2018) (“ERISA”). PBGC guarantees the payment of certain pension benefits upon the termination of a single-employer pension plan covered by Title IV of ERISA. When an underfunded plan terminates, PBGC generally becomes trustee of the plan and, subject to certain statutory limitations, pays the plan’s unfunded benefits with its insurance funds. *See* 29 U.S.C. §§ 1321-1322, 1342, 1361.

2. The Pension Plan is a single-employer defined benefit pension plan covered by Title IV of ERISA. *See* 29 U.S.C. § 1321.

3. On February 13, 2020, each of the Debtors filed a voluntary petition under Chapter 11 of the Bankruptcy Code. By Order of this Court, Debtors’ cases are consolidated for procedural purposes only, and are being jointly administered under case number 20-10418.

4. On September 4, 2020, PBGC became the statutory trustee of the Pension Plan, through an Agreement for Appointment of Trustee and Termination of Plan between the Debtor and PBGC. The date of termination for the Pension Plan is August 31, 2020.

5. On August 31, 2020, each of the Debtors was a contributing sponsor of the Pension Plan, 29 U.S.C. § 1301(a)(13), or a member of a contributing sponsor's controlled group, 29 U.S.C. § 1301(a)(14).

6. The contributing sponsor of the Pension Plan and each member of its controlled group are jointly and severally liable to the Pension Plan for contributions necessary to satisfy the minimum funding standards under sections 412 and 430 of the Internal Revenue Code ("IRC") and sections 302 and 303 of ERISA. IRC § 412(c)(11) (2007) (effective for pension plan years beginning on or before Dec. 31, 2007); *see also* 29 U.S.C.A. § 1082(c)(11) (2007) (same); and IRC § 412(b)(1) & (2) (2009) (effective for pension plan years beginning after Dec. 31, 2007); *see also* 29 U.S.C.A. § 1082(b)(1) & (2) (2009) (same).<sup>1</sup> As the Pension Plan has terminated, this liability is owed to PBGC as the trustee appointed under 29 U.S.C. § 1342. *See* 29 U.S.C. § 1342(d)(1)(B)(ii) (a trustee appointed under § 1342(b) has the power "to collect for the plan any amounts due the plan, including but not limited to the power to collect from the persons obligated to meet the requirements of section 1082 of this title or the terms of the plan") and 29 U.S.C. § 1362(c). Also, the Debtor may be contractually obligated to contribute to the Pension Plan.

7. On July 8, 2020, PBGC filed a proof of its claim against each of the Debtors for the Minimum Funding Contributions due to the Pension Plan, in the estimated amount of

---

<sup>1</sup> References to the IRC, or to 29 U.S.C.A. §§ 1082 and 1083, with a date of 2007 refer to the pre-PPA 2006 provisions in effect for pension plan years beginning *on or before* December 31, 2007. References with a date of 2009 refer to the PPA 2006 provisions in effect for pension plan years beginning *after* December 31, 2007.

\$80,428,564. PBGC understands that this claim was registered as Claim Number 1876. PBGC has since revised the estimated amount of this claim to \$126,001,676.

8. This claim is asserted as a general unsecured claim.

9. Documents supporting this claim include the Pension Plan document with applicable amendments; relevant collateral agreements, if any; United States Internal Revenue Service Form 5500s; and annual actuarial valuation reports for the Pension Plan. On information and belief, Debtors or members of their controlled group have in their possession and control copies or originals of these documents.

10. PBGC is not aware of any other claim for these contributions having been filed by any person with responsibility for administering the affairs of the Pension Plan.

11. PBGC's investigation of this matter is continuing. The agency reserves the right to amend, modify and supplement this proof of claim and/or to file additional proofs of claim. The filing of this proof of claim is not intended to be and shall not be construed as (1) an election of remedy or (2) a waiver or limitation of any rights of PBGC, the Pension Plan or any of its beneficiaries or participants.

12. Under the Order Establishing Bar Dates for Filing Proofs of Claim and Approving Form and Manner of Notice Thereof signed by this Court on May 21, 2020 (Dkt. 485), this single proof of claim shall be deemed to constitute the filing of a proof of claim against each and every Debtor, asserted as a joint and several liability, in this jointly administered proceeding.

Dated: Washington, D.C.  
October 22, 2020

C. PAUL CHALMERS  
Acting General Counsel

KARTAR S. KHALSA  
Deputy General Counsel  
ERIKA E. BARNES  
Assistant General Counsel  
ERIN C. KIM  
KIMBERLY E. NEUREITER  
EMILY E. MANBECK  
Attorneys  
Office of the General Counsel  
PENSION BENEFIT GUARANTY CORPORATION  
1200 K Street, N.W.  
Washington, D.C. 20005-4026  
(202) 229-6607  
(202) 326-4138  
*manbeck.emily@pbgc.gov and*  
*efile@pbgc.gov*

- and -

SCHAFER AND WEINER, PLLC  
JOSEPH K. GREKIN (P52165)  
70950 Woodward Ave., Suite 100  
Bloomfield Hills, MI 48304  
(248) 540-3340  
*jgrekin@schaferandweiner.com*